

**JUDICIAL COUNCIL OF CALIFORNIA
ADMINISTRATIVE OFFICE OF THE COURTS**

455 Golden Gate Avenue
San Francisco, California 94102-3660

Report Summary

TO: Members of the Judicial Council

FROM: Christine M. Hansen, Director, Finance Division 415-865-7951
Stephen Nash, Assistant Director, Finance Division 415-865-7584

DATE: February 8, 2005

SUBJECT: Allocation to Courts of the Discretionary Funding Authorized
in Accordance with Item 0450-001-0932, Provision 8, of the
Budget Act of 2004 and the Remaining Retirement and Security
Funding Not Yet Allocated from the Budget Act of 2004
(Action Required)

Issue Statement

\$73.816 million in trial court funds have been authorized in the current fiscal year in accordance with Provision 8 of Item 0450-001-0932, Budget Act of 2004 (Chapter 208, Statutes of 2004). In addition, there is approximately \$655,000 in funding that was included in the 2004 Budget Act for court retirement costs that remains to be allocated. A total of \$4.340 million in contract security salary and benefit funding appropriated in the Budget Act of 2004 remains to be allocated to courts. Administrative Office of the Courts (AOC) staff presents recommendations for allocation of these items, except for \$102,000 in discretionary funding, which is only available on a one-time basis and is recommended to be maintained as unallocated and available to address future one-time discretionary funding needs of the courts.

Recommendation

Staff recommends that the Judicial Council:

1. Approve allocation of \$198,000 that the Judicial Council previously deferred and \$457,000 of previously unallocated funding, both from the 2004 Budget Act, and \$38.502 million from Provision 8 for a total of \$39.157 million for retirement cost increases being incurred in FY 2004–2005, annualized to \$39.635 million in FY 2005–2006. These allocations are indicated in columns B and G of Attachment 1.

2. Approve allocation of up to \$3.555 million in the current fiscal year, increased to \$3.654 million in FY 2005–2006 for pay parity increases due to unification, as indicated in columns C and H of Attachment 1.
3. Approve allocation of \$31.657 million in FY 2004–2005 in discretionary funding to the courts to be used to meet various needs of the courts, including costs of salaries and benefits, as indicated in column D of Attachment 1. This allocation will be made based upon the relative cost of each court’s filled positions compared to the statewide total cost of filled positions at the trial courts.
4. Authorize allocation in FY 2005–2006 of \$5.50 million to provide funding available for the cost of benefits for newly converted court interpreter employees.
5. Approve allocation of the remaining \$4.340 million in security funding included in the Budget Act of 2004 as indicated in column E of Attachment 1.

Rationale for the Recommendation

Court Staff Retirement

The methodology used to determine the FY 2004–2005 funding need involves identification of an adjusted retirement base for each court for FY 2004–2005, which takes into account augmentations received to date to address FY 2003–2004 increases. FY 2004–2005 expenditures are then projected for each court, based on the previous year’s expenditures and identified FY 2004–2005 increases. The projected expenditures are then subtracted from the adjusted base. This then establishes the FY 2004–2005 funding need. The recommended allocation will fund courts’ projected FY 2004–2005 retirement needs as currently identified.

Pay Parity Unification

Three courts had pending requests that met the established criteria. Providing the approved funding to these courts, and including a slight adjustment for salary growth in the interim, will assist court’s in achieving equity of pay for similar types of work.

Discretionary Funding

The proposed allocation method provides an equivalent level of funding increase for all trial courts based upon actual filled positions.

Interpreter Benefits

There is a separate budget for the payment of court interpreter services. Only funding that has been expressly provided for this program should be used to fund

any increases. Authorization to allocate the funds is needed before the negotiations between employee organizations and each region are completed, so that staff will be able to begin providing funds to the courts to address these increases, as soon as the funding is available and the results of the negotiations are known.

Remainder of Security Funding

The proposed recommendation would enable courts that were unable to identify security cost increases in time to be included in the FY 2004–2005 budget proposal for security but have, nevertheless, incurred cost increases for security to receive needed funding. This manner of allocation will ensure that all of the courts experiencing increases will receive funding.

Alternative Actions Considered

Court Staff Retirement

No alternatives were considered for this allocation.

Pay Parity Unification

No alternatives were considered for this allocation.

Discretionary Funding

One alternative that staff considered was to base the allocation on actual salary and benefit increases that have been ratified or are pending ratification. This approach would reduce the funding gaps that may occur at some courts between the level of additional funding being provided and actual cost increases that are being incurred. This alternative was not recommended, however, because it would provide a disproportionate share of funding to those courts that provided staff large compensation increases while reducing the level of funding available for courts that have not yet committed to agreements that result in unfunded cost increases. Basing funding on already agreed to increases would result in increased employee pay disparities between courts.

Interpreter Benefits

No alternatives were considered for this allocation.

Remainder of Security Funding from Budget Act of 2004

Staff considered one other alternative which would have involved determination of what percentage each court's remaining security funding need was of the total funding need and then applied that percentage for each court against the remaining funding available. The main drawback to this methodology is that it would underfund those courts that did not have any funding included for them in the Budget Act of 2004 or had minimal funding, but have subsequently experienced significant security funding increases. As an example, one court would receive

\$284,399 under this alternative (79.6 percent of their total need), but under the recommended option they would receive \$301,124 (84.3 percent) of their total need.

Staff did consider requesting approval of the allocation of the \$1.643 million in annualized funding at this time, but believe that waiting until the outcome of the supplemental appropriations bill makes more sense as the council will only have to address allocation of annualized funds for FY 2004–2005 security increases once, instead of twice.

Comments from Interested Parties

Not Applicable

Implementation Requirements and Costs

There are no additional funds needed to implement these recommendations.

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Report

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Funding Not Yet Allocated from the Budget Act of 2004
(Action Required)

Issue Statement

\$73.816 million in trial court funds have been authorized in the current fiscal year in accordance with Provision 8 of Item 0450-001-0932, Budget Act of 2004 (Chapter 208, Statutes of 2004). In addition, there is approximately \$655,000 in funding that was included in the 2004 Budget Act for court retirement costs that remains to be allocated. A total of \$4.340 million in contract security salary and benefit funding appropriated in the Budget Act of 2004 remains to be allocated to courts. Administrative Office of the Courts (AOC) staff presents recommendations for allocation of these items, except for \$102,000 in discretionary funding, which is only available on a one-time basis and is recommended to be maintained as unallocated and available to address future one-time discretionary funding needs of the courts.

Background

Funding Authorized by Item 0450-001-0932, Provision 8 of the Budget Act of 2004

Provision 8 of Item 0450-101-0932 of the Budget Act of 2004 states:

“In addition to funding approved and appropriated through the program budget process, on an annual basis, it is the intent of the Legislature that the state shall provide, upon the order of the Director of Finance, to the Judicial Council an amount of discretionary funding that is deemed to be fair, reasonable, and fiscally responsible and meets specific criteria established

and agreed upon by the Director of the Department of Personnel Administration, Director of Finance, and the Administration Director of the Courts....”

“The Judicial Council shall allocate these funds to meet the various needs of the trial courts. This includes the need to negotiate local memoranda of understanding with recognized bargaining agents and to meet other salary and benefit needs of the trial courts.”

AOC and Executive Branch leadership have reviewed and discussed various trial court funding needs including the cost of unfunded mandatory obligations. Agreement has been reached, under the Provision 8 guidelines regarding those items that are related to court staff compensation. Non-court staff related items have been included in a supplemental appropriations bill, which is subject to legislative review and approval. \$73.816 million in funding is appropriated to courts in the current fiscal year, in accordance with Provision 8, and this amount is proposed to be annualized to \$79.791 million in the budget year, as identified below:

Item	FY 2004–2005	FY 2005–2006
Court Staff Retirement	\$38.502	\$38.980
Pay Parity Due to Unification	3.555	3.654
Discretionary Funding	31.759	31.657
Interpreter Benefits		5.500
Total:	\$73.816	\$79.791

Court Staff Retirement

The Budget Act of 2004 included an augmentation of \$23.051 million for increases in staff retirement costs. Of this amount, \$22.853 million was for increases that would be effective during FY 2003–2004 and \$198,000 for increases effective during FY 2004–2005. At the time the budget was enacted, staff of the Department of Finance (DOF) acknowledged that the costs of staff retirement in FY 2004–2005 were only partially funded, and that the remainder of the need would be considered for funding as a current year adjustment during FY 2004–2005. On the condition that staff continued to seek agreement with the DOF regarding full funding of these costs, the Judicial Council approved allocation to the courts of the \$22.853 million in retirement funding at its July 2004 meeting for FY 2003–2004 increases. The council deferred allocation of the limited funding provided to address cost increases occurring in FY 2004–2005 pending resolution of the discussions with the DOF related to fully funding outstanding court FY 2004–2005 retirement cost increases. In addition, upon review by staff of updated court retirement cost information, it was identified that not all of the rate-driven cost increases originally projected by courts actually occurred. Of the

original approved \$22.853 million allocation, \$457,280 in court cost increases actually did not occur and courts were, therefore, not allocated that portion of the funding.

Since allocation of the original funding of \$22.396 million, courts have provided updated retirement cost information for FY 2004–2005 increases. Based upon this information, the total additional funding needed for retirement increases for FY 2004–2005 is \$39.960 million. However, because there is already \$457,280 held in reserve from the previous amount received in the Budget Act, the amount of funding provided through Provision 8 is \$38.502 million. The \$198,000 from the Budget Act of 2004 approved by the council for FY 2004–2005 retirement increases also needs to be allocated, for a total of \$39.157 million proposed to be allocated for FY 2004–2005 increases, annualized to \$39.635 million in the budget year.

Source of Retirement Funding	FY 2004-2005	FY 2005-2006
Budget Act of 2004:		
• JC Deferred Allocation	\$0.198	\$0.198
• Previously Unallocated	0.457	0.457
Provision 8	38.502	\$38.980
Total:	\$39.157	\$39.635

Recommendation

Staff recommends that the Judicial Council:

1. Approve allocation of \$198,000 that the Judicial Council previously deferred and \$457,000 of previously unallocated funding, both from the 2004 Budget Act, and \$38.502 million from Provision 8 for a total of \$39.157 million for retirement cost increases being incurred in FY 2004–2005, annualized to \$39.635 million in FY 2005–2006. These allocations are indicated in columns B and G of Attachment 1.

Rationale for the Recommendation

The methodology used to determine the FY 2004–2005 funding need creates an adjusted retirement base for each court for FY 2004–2005, which takes into account augmentations received to date to address FY 2003–2004 increases. FY 2004–2005 expenditures are then projected for each court, based on the previous year's expenditures and identified FY 2004–2005 increases. The projected expenditures are then subtracted from the adjusted base. This then establishes the FY 2004–2005 funding need. The projected FY 2004–2005 retirement expenditures for several courts are less than their FY 2004–2005 adjusted base. This has resulted in a negative adjustment for these courts. The recommended

allocation will fund courts' projected FY 2004–2005 retirement needs as currently identified.

Alternative Actions Considered

No alternatives were considered for this allocation.

Pay Parity Unification

Funding to address pay parity issues due to the unification of superior and municipal courts was a Judicial Council trial court budget priority in FY 2003–2004. Funding to address this need for various court systems had been received through the budget process previously. Several courts submitted funding requests to address unification pay parity concerns during the FY 2003–2004 budget process. Staff analyzed the requests and determined that three courts met the established criteria. Upon council approval, AOC staff submitted a spring finance proposal on behalf of these three courts to the DOF. The proposal was not approved for funding. The same proposal was resubmitted during the FY 2004–2005 budget process, and was again, not approved for funding.

During the recent discussions with the DOF regarding current year funding issues, pay parity due to unification for these three courts was supported and included as part of the Provision 8 funding. Because the original court requests were over a year old, AOC staff contacted the courts involved to inquire whether there had been negotiated increases that would have impacted these salaries effective during FY 2004–2005, and if so, what the percentage increase was. As a result, the request for one court was increased. The FY 2004–2005 amounts for all three courts were further increased by 2.8 percent for FY 2005–2006 to address ongoing cost-of-living changes. The following table displays the recommended amounts for funding in the designated years.

Pay Parity Unification Funding

Court System	FY 2004-2005	FY 2005-2006
Alameda	\$28,684	\$29,483
Contra Costa	157,929	162,327
Los Angeles	3,368,387	3,462,190
Total:	\$3,555,000	\$3,654,000

These courts will be notified of available funding and funding up to these amounts will be provided when the contracts have been negotiated.

Recommendation

Staff recommends that the Judicial Council:

2. Approve allocation of up to \$3.555 million in the current fiscal year, increased to \$3.654 million in FY 2005–2006 for pay parity increases due to unification, as indicated in columns C and H of Attachment 1.

Rationale for the Recommendation

Only three courts submitted requests that met the established criteria. Providing the approved funding to these courts, and including a slight adjustment for salary growth in the interim, will assist court's in achieving equity of pay for similar types of work.

Alternative Actions Considered

No alternatives were considered for this allocation.

Discretionary Funding

The agreement under the Provision 8 guidelines includes funding of \$31.759 million in discretionary funding for FY 2004–2005. These funds are made available to courts to address various court needs, including costs of staff salaries and benefits, to offset unfunded costs of prior increases, or to fund the costs associated with new agreements. The justification for the funding augmentation was based upon ratified and projected court cost increases related to employee compensation. Individual trial courts submitted this information during the spring and summer of 2004. While not all of the cost increases occurred that were initially anticipated, or were incurred at the same level as originally projected, courts have and will incur additional costs in these areas.

Traditionally, discretionary funding provided per Provision 8 has been allocated based upon each court's relative proportion of total statewide salaries and wages. This approach allows each court an approximately equivalent level of funding, on a percentage basis, to address court needs including providing for compensation increases. One problem that has occurred in the past, however, has been that these allocations have been made based upon total reported positions, less an assumed 5 percent vacancy rate. Because the actual level of vacancies can vary substantially from court to court, the allocation has resulted in some courts receiving more funding than was actually needed based upon the actual number of employees for items such as benefit increases, creating a level of inequity among courts based upon their vacancy percentages. This equity problem is addressed in this year's recommended allocation by basing the allocation upon each court's relative cost of filled positions only.

Additionally, the Provision 8 discretionary funding includes approximately \$102,000 in one-time funding in FY 2004–2005. Because of the manner of allocation of the discretionary funding on a statewide, prorated basis, this one-time funding is not included in the proposed allocation, but will be available for

allocation to address one-time funding needs at a future time. Consequently, of the total \$31.759 million in discretionary funding that is available, the staff recommendation would allocate, at this point, \$31.657 million.

Recommendation

Staff recommend that the Judicial Council:

3. Approve allocation of \$31.657 million in FY 2004–2005 in discretionary funding to the courts to be used to meet various needs of the courts, including costs of salaries and benefits, as indicated in column D of Attachment 1. This allocation will be made based upon the relative cost of each court's filled positions compared to the statewide total cost of filled positions at the trial courts.

Rationale for Recommendation

This allocation method provides an equivalent level of funding increase for all trial courts based upon actual filled positions.

Alternative Actions Considered

One alternative that staff considered was to base the allocation on actual salary and benefit increases that have been ratified or are pending ratification. This approach would reduce the funding gaps that may occur at some courts between the level of additional funding being provided and actual cost increases that are being incurred. This alternative was not recommended, however, because it would provide a disproportionate share of funding to those courts that provided staff large compensation increases while reducing the level of funding available for courts that have not yet committed to agreements that result in unfunded cost increases. Basing funding on already agreed to increases would result in increased employee pay disparities between courts.

Interpreter Benefits

Collective bargaining for court interpreters consistent with the provisions of SB 371, the Court Interpreter Employment and Labor Relations Act (Chapter 1047, Statutes of 2002), is now underway. Currently, most court-employed court interpreters fill court interpreter pro tempore positions. Courts are currently not required to provide health, pension, and paid leave benefits to court interpreter pro tempore employees. They are required to pay for mandatory employer costs, including Social Security (or its equivalent in some courts), Medicare, unemployment insurance, and workers' compensation, for these positions. This funding was provided in the 2003 Budget Act. Current court baseline budgets do not contain funding for the remaining employee benefit costs.

Pursuant to Government Code section 71806(a), after July 1, 2005, courts may create and fill full-time and part-time court interpreter positions. Representatives bargaining for the court interpreters are negotiating for interpreters to be provided comprehensive benefits, such as health, retirement, etc., similar to other court employees. It is also expected that many current pro tempore employees will become full-time and part-time court employees in the next fiscal year. As a result, an employer-provided benefits package has become a top priority issue at the bargaining table during regional negotiations between the court interpreter-recognized employee organization, the Communications Workers of America (CWA) and each of the four legislatively mandated trial court regions.

To partially address these potential benefit needs, \$5.500 million will be provided. In addition, under the new budget process that applies the State Appropriations Limit (SAL) to the trial court operations budget, the court interpreter budget, which is a separate budget item, will receive an increase in FY 2005–2006 commensurate with the SAL increase, currently estimated to be 4.8 percent – or approximately \$3.732 million. \$9.232 million, therefore, represents the extent of new funding that will be available for increased court interpreter costs. Because negotiations are in process, any changes are not expected to be effective until the beginning of FY 2005–2006, and courts will quickly need to receive additional funding to pay for these increased costs, staff recommend that the Judicial Council authorize staff to allocate these new funds to the courts, after they are received, based on the results of the negotiations, without the need to return to the council.

Recommendation

Staff recommends that the Judicial Council:

4. Authorize allocation in FY 2005–2006 of \$5.50 million to provide funding available for the cost of benefits for newly converted court interpreter employees.

Rationale for Recommendation

As explained previously, there is a separate budget for the payment of court interpreter services. Only funding that has been expressly provided for this program should be used to fund any increases. Authorization to allocate the funds is needed before the negotiations between employee organizations and each region are completed, so that staff will be able to begin providing funds to the courts to address these increases, as soon as the funding is available and the results of the negotiations are known.

Alternative Actions Considered

No alternatives were considered for this allocation.

Remainder of Security Funding from Budget Act of 2004

The Budget Act of 2004 provided \$28.779 million to address unfunded increases in salary, retirement, and other benefits for contract security that went or will go into effect during FY 2002–2003, 2003–2004, and 2004–2005. The \$28.779 million represented a funding proposal that was submitted to the Governor and the Legislature in September 2003 and updated during the Spring of 2004. After an analysis of the current year security funding needs of the courts, and limiting allocation to only those courts that had identified security costs which were included in the FY 2004–2005 funding proposal, the council approved allocation of \$24.439 million at its December 10, 2004 business meeting. AOC staff were instructed to return to the council by the April 2005 meeting and recommend allocation of the remaining \$4.340 million. Since the December meeting, staff have not been notified of any additional current year increases in contract security salary and benefit costs.

The analysis described in the previous paragraph resulted in an identified current year need of \$29.348 million for contract security salary and benefit increases. Applying the funding available to the amount needed results in a statewide underfunding of the identified current year security need of \$0.570 million. This amount is being requested in the supplemental appropriations bill. Since it may not be known for a few months if the supplemental appropriations bill will be funded, staff are recommending that the \$4.340 million in additional funding for FY 2004–2005 be approved for allocation on a prorated basis. The methodology utilized in the proposal would take into account the total funding need among the courts for increased security costs and the amount approved for allocation to those courts that were included in the original BCP at the December 10, 2004 Judicial Council meeting.

Recommendation

Staff recommends that the Judicial Council:

5. Approve allocation of the remaining \$4.340 million in security funding included in the Budget Act of 2004 as indicated in column E of Attachment 1.

Rationale for the Recommendation

The proposed recommendation would enable courts that were unable to identify security cost increases in time to be included in the FY 2004–2005 budget proposal for security but have, nevertheless, incurred cost increases for security to receive needed funding. This manner of allocation will ensure that all of the courts experiencing security increases will receive funding.

Alternative Actions Considered

Staff considered one other alternative which would have involved determination of what percentage each court's remaining security funding need was of the total funding need and then applied that percentage for each court against the remaining funding available. The main drawback to this methodology is that it would underfund those courts that did not have any funding included for them in the Budget Act of 2004 or had minimal funding, but have subsequently experienced significant security funding increases. As an example, one court would receive \$284,399 under this alternative (79.6 percent of their total need), but under the recommended option they would receive \$301,124 (84.3 percent) of their total need.

Comments from Interested Parties

Not Applicable

Implementation Requirements and Costs

There are no additional funds needed to implement these recommendations.

Attachment

PROPOSED ALLOCATIONS OF FY 2004-2005 PROVISION 8 FUNDING AND REMAINING RETIREMENT AND SECURITY FUNDING

Court System A	FY 2004-2005					FY 2005-2006		
	Retirement B	Pay Parity Unification C	Discretionary Funding D	Remainder of Security Funding E	Total FY 2004-05 (B:E) F	Annualization of Retirement G	2.8% Increase in Pay Parity Unification H	Total FY 2005-06 (G+H) I
Alameda	\$381,217	\$28,684	\$1,564,686	\$570,943	\$2,545,530	\$0	\$799	\$799
Alpine	23,371		9,166	-	32,537	-	-	-
Amador	52,497		52,917	27,297	132,712	-	-	-
Butte	278,395		154,978	200,629	634,002	-	-	-
Calaveras	68,594		39,852	-	108,446	-	-	-
Colusa	33,260		18,352	-	51,612	-	-	-
Contra Costa	309,335	157,929	680,216	373,186	1,520,665	-	4,398	4,398
Del Norte	35,942		40,440	244	76,626	-	-	-
El Dorado	121,148		126,229	276,431	523,808	-	-	-
Fresno	1,335,812		684,355	350,453	2,370,620	-	-	-
Glenn	49,572		31,039	52,589	133,200	-	-	-
Humboldt	122,926		99,195	1,129	223,250	-	-	-
Imperial	(130,864)		124,264	1,017	(5,583)	-	-	-
Inyo	(33,834)		29,866	6,454	2,486	-	-	-
Kern	(246,803)		577,902	337,370	668,468	-	-	-
Kings	156,487		98,045	40,205	294,736	-	-	-
Lake	103,738		51,278	2,828	157,844	-	-	-
Lassen	(19,981)		25,922	3,291	9,231	-	-	-
Los Angeles	6,063,477	3,368,387	8,272,359	-	17,704,223	-	93,803	93,803
Madera	189,093		115,795	11,740	316,628	-	-	-
Marin	20,965		296,682	-	317,647	-	-	-
Mariposa	9,735		16,169	5,684	31,587	-	-	-
Mendocino	(221,205)		110,073	5,963	(105,169)	-	-	-
Merced	58,411		118,081	173,871	350,363	-	-	-
Modoc	15,358		10,518	-	25,876	-	-	-
Mono	36,077		16,862	11,548	64,488	-	-	-
Monterey	424,636		249,178	80,877	754,690	-	-	-
Napa	519,731		166,605	105,982	792,318	-	-	-
Nevada	253,482		90,383	-	343,864	69,521	-	69,521
Orange	1,492,812		2,693,780	-	4,186,592	-	-	-
Placer	367,920		191,892	32,383	592,195	-	-	-
Plumas	24,915		25,094	4,986	54,995	-	-	-
Riverside	2,078,422		1,337,339	225,865	3,641,626	-	-	-
Sacramento	2,481,401		1,286,377	-	3,767,778	-	-	-
San Benito	41,198		40,557	15,531	97,286	-	-	-
San Bernardino	1,917,867		1,334,802	-	3,252,669	-	-	-
San Diego	10,351,808		3,374,340	107,854	13,834,003	-	-	-
San Francisco	1,179,721		1,186,752	12,745	2,379,218	-	-	-
San Joaquin	38,377		440,446	296,339	775,161	-	-	-
San Luis Obispo	156,899		241,383	-	398,282	-	-	-
San Mateo	1,836,069		742,580	-	2,578,649	-	-	-
Santa Barbara	78,112		425,566	97,035	600,714	-	-	-
Santa Clara	3,550,410		1,599,101	-	5,149,511	-	-	-
Santa Cruz	734,072		240,417	301,124	1,275,613	-	-	-
Shasta	8,222		207,538	-	215,760	-	-	-
Sierra	21,134		10,363	469	31,966	-	-	-
Siskiyou	174,177		66,302	-	240,479	-	-	-
Solano	648,115		364,872	57,686	1,070,673	-	-	-
Sonoma	(2,141)		412,348	196,212	606,420	-	-	-
Stanislaus	195,999		280,924	18,390	495,314	-	-	-
Sutter	116,743		83,250	-	199,993	-	-	-
Tehama	120,548		63,987	9,644	194,179	-	-	-
Trinity	101,174		19,978	-	121,152	-	-	-
Tulare	10,028		267,539	38,918	316,484	-	-	-
Tuolumne	113,161		64,237	32,254	209,653	-	-	-
Ventura	1,226,044		578,946	-	1,804,990	408,452	-	408,452
Yolo	(26,292)		130,755	246,214	350,677	-	-	-
Yuba	109,714		74,127	6,583	190,425	-	-	-
Total:	\$39,157,202	\$3,555,000	\$31,657,000	\$4,339,962	\$78,709,164	\$477,973	\$99,000	\$576,973